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### IOWA LAW ENFORCEMENT ACADEMY AUDIT

**FY 2014 Audit.** State Auditor Mary Mosiman recently released the audit report on the Iowa Law Enforcement Academy (ILEA) for FY 2014. The ILEA is responsible for developing law enforcement training programs, establishing hiring standards for law enforcement officers, and setting standards for law enforcement service.

**Recommendations.** Recommendations include:

- The ILEA should ensure inventory items are valued at the most recent cost paid. The cost of inventory items had not been updated since January of 2010.
- Capital assets reported in the GAAP (Generally Accepted Accounting Principles) package should equal the capital asset listing prepared by the ILEA. One asset included on the ILEA capital asset listing had been omitted from the GAAP package.
- The ILEA has responded that they will take steps to enact these recommendations.

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